

FIRST REGULAR SESSION

HOUSE BILL NO. 667

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SHIELDS, NAEGER, PORTWOOD, BEARDEN, CROWELL,
HENDERSON, CUNNINGHAM (Co-sponsors), BLACK, REINHART, DEMPSEY, PHILLIPS, MOORE,
LEVIN, LONG, CRAWFORD, HENDRICKSON, BYRD, SECREST, COOPER, BARNETT, FROELKER,
HUNTER AND HANAWAY.

Read 1st time February 6, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

0628L.011

AN ACT

To amend chapter 135, RSMo, relating to tax relief by adding thereto one new section relating to donations of teachers to schools.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be
2 known as section 135.342, to read as follows:

135.342. For tax years beginning on or after January 1, 2001, a taxpayer who is a
2 teacher, as defined in subdivision (15) of section 163.011, RSMo, shall, to the extent such
3 taxpayer claims no other credit or deduction for the same expenditures, be allowed to claim
4 a credit against the tax otherwise due pursuant to chapter 143, RSMo, excluding sections
5 143.191 to 143.265, RSMo, and related provisions, in an amount equal to the lesser of two
6 hundred fifty dollars or the amount such taxpayer's out-of-pocket expenditures during the
7 same tax year for instructional materials used in the course of such taxpayer's employment
8 as a teacher. A taxpayer shall claim the credit allowed by this section at the time such
9 taxpayer files a return; provided that, a taxpayer who fails to timely file such taxpayer's
10 return shall not be eligible for a credit pursuant to this section. The tax credit allowed
11 pursuant to this section shall be nonrefundable, but may be carried over to the next five
12 succeeding taxable years until the full credit has been claimed. The department of revenue
13 is authorized to adopt any rules or regulations deemed necessary for the effective
14 administration of this section. No rule or portion of a rule promulgated pursuant to the
15 authority of this section shall become effective unless it has been promulgated pursuant to
16 the provisions of chapter 536, RSMo.